

BRINE SHRIMP ROYALTY AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Stewart E. Barlow

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies the Brine Shrimp Royalty Act by amending provisions relating to the brine shrimp royalty.

Highlighted Provisions:

This bill:

▸ reduces the royalty rate on the total number of pounds of unprocessed brine shrimp eggs that a person harvests within the state during a tax year.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

59-23-4, as last amended by Laws of Utah 2016, Chapter 135

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-23-4** is amended to read:

59-23-4. Brine shrimp royalty -- Royalty rate -- Commission to prepare billing statement -- Deposit of revenue.

(1) A person shall pay for each tax year a brine shrimp royalty of [~~3.75~~] 2.75 cents



28 multiplied by the total number of pounds of unprocessed brine shrimp eggs that the person
29 harvests within the state during the tax year.

30 (2) (a) A person that harvests unprocessed brine shrimp eggs shall report to the
31 Department of Natural Resources the total number of pounds of unprocessed brine shrimp eggs
32 harvested by that person for that tax year on or before the February 15 immediately following
33 the last day of that tax year.

34 (b) The Department of Natural Resources shall provide the following information to
35 the commission on or before the March 1 immediately following the last day of a tax year:

36 (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax
37 year; and

38 (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:

39 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that
40 person for that tax year; and

41 (B) a current billing address for that person; and

42 (iii) any additional information required by the commission.

43 (c) (i) The commission shall prepare and mail a billing statement to each person that
44 harvested unprocessed brine shrimp eggs in a tax year by the March 30 immediately following
45 the last day of a tax year.

46 (ii) The billing statement under Subsection (2)(c)(i) shall specify:

47 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that
48 person for that tax year;

49 (B) the brine shrimp royalty that the person owes; and

50 (C) the date that the brine shrimp royalty payment is due as provided in Section
51 [59-23-5](#).

52 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
53 commission may make rules prescribing the information required under Subsection (2)(b)(iii).

54 (3) Revenue generated by the brine shrimp royalty shall be deposited in the Species
55 Protection Account created in Section [79-2-303](#).

56 Section 2. **Effective date.**

57 This bill takes effect on February 1, 2019.

Legislative Review Note
Office of Legislative Research and General Counsel